

DRAFT

CITY OF ASHTABULA, OHIO

TAX BUDGET

YEAR 2019

DRAFT

**CITY OF ASHTABULA
ASHTABULA COUNTY, OHIO**

July 15, 2018

The following budget year beginning January 1, 2019 has been reviewed by Council and is herewith submitted for consideration of the County Budget Commission.

Dana D. Pinkert, Finance Director

<u>FUNDS</u>	BUDGET YEAR AMOUNT REQUESTED OF INSIDE/OUTSIDE	OUTSIDE 10 MILL <u>LIMIT</u>
<u>GOVERNMENTAL</u>		
GENERAL	883,305	829,225
PI FUND	386,234	386,234
<u>SPECIAL REVENUE</u>		
FIRE PENSION	251,052	
POLICE PENSION	251,052	
<u>OUTSIDE MILLAGE</u>		
SENIOR LEVY	57,046	57,046
POLICE LEVY	484,693	484,693
PARK LEVY	290,816	290,816
TOTAL ALL FUNDS	2,604,199	2,048,014

	Actual 2016	Actual 2017	Projected Final 2018	Projected 2019
<u>Revenue</u>				
PROPERTY & OTHER TAXES	828,513	823,508	850,000	883,305
MUNICIPAL INCOME TAXES	6,278,998	6,516,922	6,100,000	6,100,000
CHARGE FOR SERVICES	375,016	388,456	412,800	485,000
LICENSES & PERMITS	78,070	45,045	38,710	40,000
FINES & FORFEITURES	495,423	503,580	517,000	520,000
INTERGOVERNMENTAL	839,010	836,493	799,808	800,000
INTEREST EARNED	538	1,077	2,000	2,500
OTHER INCOME	399,819	467,322	514,100	515,000
TRANSFERS IN	150,996	84,495	120,582	100,000
Total	9,446,383	9,666,898	9,355,000	9,445,805

Expenditures

Police				
PERSONAL SERVICES	2,202,770	2,896,088	2,752,311	2,974,229
OTHER	259,605	299,016	338,143	338,143
Fire				
PERSONAL SERVICES	1,636,745	2,093,440	2,071,293	2,109,612
OTHER	114,500	115,956	145,600	145,600
Total Security of P & P	4,213,620	5,404,500	5,307,347	5,567,584

Legislative

PERSONAL SERVICES	58,822	197,019	173,088	176,290
OTHER	6,337	6,591	7,850	7,850

Administration

PERSONAL SERVICES	108,649	117,004	119,869	122,087
OTHER	418	1,023	1,000	1,000

Finance

PERSONAL SERVICES	247,873	268,086	284,017	289,271
OTHER	37,433	57,771	61,750	61,750

Solicitor

PERSONAL SERVICES	220,702	263,026	281,102	286,302
OTHER	4,059	4,184	4,000	4,000

Motor Maintenance/Public Works

PERSONAL SERVICES	124,108	155,992	164,963	168,015
OTHER	3,689	6,019	5,750	5,750

Planning & Community Development

PERSONAL SERVICES	109,148	71,590	85,829	87,417
OTHER	4,782	6,811	4,500	4,500

General Government Services

PERSONAL SERVICES	22,981	210,764	170,750	173,909
OTHER	629,979	417,430	473,100	473,100

Lands & Buildings

PERSONAL SERVICES	132,784	129,747	147,094	149,815
OTHER	332,165	325,306	333,500	333,500

	Actual 2016	Actual 2017	Projected Final 2018	Projected 2019
Municipal Court & Probation				
PERSONAL SERVICES	800,571	995,420	1,017,813	1,036,643
OTHER	52,667	63,993	63,600	63,600
TOTAL GENERAL GOV.	2,897,167	3,297,776	3,399,575	3,444,799
Public Health				
PERSONAL SERVICES	192,907	191,618	216,914	220,927
OTHER	69,626	87,902	92,500	92,500
Total Public Health	262,533	279,520	309,414	313,427
TRANSFER OUT - SPEC REVENUE	528,583	459,148	471,000	430,500
TRANSFER OUT - INT SVC	1,147,666	Allocated to Depts Personal Services		
TRANSFER OUT - DEBT SERVICE	75,500	74,879	127,200	-
Total Transfer Out	1,751,749	534,027	598,200	430,500
Total General Fund Expenditures	9,125,069	9,515,823	9,614,536	9,756,309
REVENUE VS EXPENDITURE	321,314	151,075	(259,536)	(310,504)
BEGINNING CASH BALANCE	244,986	566,300	717,375	457,839
ENDING CASH BALANCE	566,300	717,375	457,839	147,335
ESTIMATED ENCUMBRANCES	43,271	45,676	45,000	35,000
GENERAL FUND ENDING UNENCUM CASH BALANCE	523,029	671,699	412,839	112,335
CAPITAL PROJECTS				
PERMANENT IMPROVEMENT FUND				
<u>Revenue</u>				
PROPERTY TAX	349,223	349,760	350,000	400,591
INTERGOVERNMENTAL	285,312	50,553	481,000	50,000
INCOME TAX	693,102	721,447	686,000	671,000
MISC	18,149	39,445		
LOAN/BOND PROCEEDS	384,330	589,939	-	-
Total PI Fund Revenue	1,730,116	1,751,143	1,517,000	1,121,591
<u>Expenditures</u>				
EQUIPMENT/IMPROVEMENTS	1,185,844	1,911,366	1,281,051	400,000
OTHER	46,133	20,866	28,667	30,000
DEBT	275,019	477,971	429,018	491,083
DEBT_INTEREST	13,051	149,496	151,750	162,110
TRANS OUT	3,276	1,575	-	-
Total PI Fund Expenditures	1,523,323	2,561,274	1,890,486	1,083,193
REVENUE VS EXPENDITURE	206,793	(810,131)	(373,486)	38,398
BEGINNING CASH BALANCE	1,441,466	1,648,259	838,129	464,643
ENDING CASH BALANCE	1,648,259	838,129	464,643	503,041

	Actual 2016	Actual 2017	Projected Final 2018	Projected 2019
PI Fund cont...				
ESTIMATED ENCUMBRANCES	194,470	602,351	100,000	100,000
ENDING UNENCUM CASH BALANCE	1,453,789	235,777	364,643	403,041
SPECIAL REVENUE				
FIRE PENSION FUND				
<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	226,995	227,344	225,400	260,384
INTERGOVERNMENTAL	32,840	32,859	36,980	37,000
TRANS IN GENERAL FUND	107,383	125,000	115,000	115,000
Total Fire Pension Fund Revenue	367,218	385,203	377,380	412,384
<u>Expenditures</u>				
PERSONAL SERVICES	359,319	369,052	371,370	378,240
OTHER	5,341	5,503	5,500	6,000
Total Fire Pension Fund Expenditures	364,660	374,555	376,870	384,240
REVENUE VS EXPENDITURE	2,558	10,648	510	28,144
BEGINNING CASH BALANCE	236	2,794	13,442	13,952
ENDING CASH BALANCE	2,794	13,442	13,952	42,096
ESTIMATED ENCUMBRANCES	-	-	-	-
ENDING UNENCUM CASH BALANCE	2,794	13,442	13,952	42,096
POLICE PENSION FUND				
<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	226,995	227,344	225,400	260,384
INTERGOVERNMENTAL	32,840	32,859	36,980	37,000
TRANS IN	106,200	125,000	100,000	75,000
Total Police Pension Fund Revenue	366,035	385,203	362,380	372,384
<u>Expenditures</u>				
PERSONAL SERVICES	347,730	373,184	355,671	362,251
OTHER	5,341	5,503	5,500	6,000
Total Police Pension Fund Expenditures	353,071	378,687	361,171	368,251
REVENUE VS EXPENDITURE	12,964	6,516	1,209	4,133
BEGINNING CASH BALANCE	84	13,048	19,564	20,773
ENDING CASH BALANCE	13,048	19,564	20,773	24,906
ESTIMATED ENCUMBRANCES	-	-	-	-
ENDING UNENCUM CASH BALANCE	13,048	19,564	20,773	24,906

	Actual 2016	Actual 2017	Projected Final 2018	Projected 2019
Police Levy Fund				
<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	466,690	466,269	466,000	484,693
INTERGOVERNMENTAL	29,155	30,166	25,003	25,003
Total Police Levy Fund Revenue	495,845	496,435	491,003	509,696
<u>Expenditures</u>				
PERSONAL SERVICES	573,781	557,376	559,371	500,000
OTHER	9,898	10,265	11,000	11,000
Total Police Levy Fund Expenditures	583,679	567,641	570,371	511,000
REVENUE VS EXPENDITURE	(87,834)	(71,206)	(79,368)	(1,304)
BEGINNING CASH BALANCE	242,315	154,481	83,276	3,908
ENDING CASH BALANCE	154,481	83,276	3,908	2,604
ESTIMATED ENCUMBRANCES	-	-	-	-
ENDING UNENCUM CASH BALANCE	154,481	83,276	3,908	2,604
Park & Recreation/ Levy Fund				
<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	-	262,320	262,000	290,816
INTERGOVERNMENTAL	-	37,049	36,000	36,000
OTHER	30,946	8,000	7,500	2,500
Total Park Levy Fund Revenue	30,946	307,369	305,500	329,316
<u>Expenditures</u>				
PERSONAL SERVICES	-	167,354	153,036	155,867
OTHER	29,744	94,122	134,000	150,000
Total Park Levy Fund Expenditures	29,744	261,476	287,036	305,867
REVENUE VS EXPENDITURE	1,202	45,893	18,464	23,449
BEGINNING CASH BALANCE	11,422	12,624	58,517	76,981
ENDING CASH BALANCE	12,624	58,517	76,981	100,430
ESTIMATED ENCUMBRANCES	-	4,300	20,000	50,000
ENDING UNENCUM CASH BALANCE	12,624	54,217	56,981	50,430

<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2019</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE & ENCUMBERANCE</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2019</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<u>SPECIAL REVENUE</u>								
TRAILER PARKS	-	-	-	-	-	-	-	-
TRAILER CAMPS	-	-	-	-	-	-	-	-
PARKING DECK	1,000	-	1,000	-	1,000	-	1,000	-
STREET LIGHT ASSESSEMENTS	23,605	435,000	458,605	-	450,000	-	450,000	8,605
FOOD SERVICE	11,350	58,000	69,350	51,000	8,874	-	59,874	9,476
STREET CONSTRUCTION- PW	80,200	617,000	697,200	559,980	118,932	-	678,912	18,288
STATE HIGHWAY	42,200	50,000	92,200	-	53,448	-	53,448	38,752
PUBLIC NURSING	23,950	3,500	27,450	3,500	-	-	3,500	23,950
AUTO LICENSE	77,200	140,000	217,200	-	150,000	-	150,000	67,200
INDIGENT ALCOHOL TREAT	53,500	5,000	58,500	-	50,000	-	50,000	8,500
MUN PROBATION	42,100	58,000	100,100	-	86,700	-	86,700	13,400
AMC COMPUTER	29,675	25,000	54,675	-	45,900	-	45,900	8,775
AMC SECURITY	27,000	25,000	52,000	20,000	25,500	-	45,500	6,500
IDIAM	16,950	10,000	26,950	-	10,000	-	10,000	16,950
LAW ENFORCEMENT TRUST	45,000	12,000	57,000	-	45,900	-	45,900	11,100
MOTOR VEHICLE LICENSE	38,100	37,500	75,600	-	50,000	-	50,000	25,600
MARINA	6,430	12,100	18,530	-	12,100	-	12,100	6,430
RECYCLING GRANT	60,935	-	60,935	-	-	-	-	60,935
POLICE GRANTS	36,000	40,000	76,000	41,000	7,650	-	48,650	27,350
FIRE GRANTS	1,500	-	1,500	-	-	-	-	1,500
MISC GRANTS	-	-	-	-	-	-	-	-
HOUSING DEPT-CDBG	273,000	150,000	423,000	-	400,000	-	400,000	23,000
CODE ENFORCE	134,000	250,000	384,000	250,000	96,900	-	346,900	37,100
TOTAL SPECIAL REVENUE	1,023,695	1,928,100	2,951,795	925,480	1,612,904	-	2,538,384	413,411
<u>DEBT SERVICE FUNDS</u>								
VOTED BOND DEBT	58,700	10,200	68,900	-	900	9,800	10,700	58,200
NON VOTED DEBT	-	-	-	-	-	-	-	-
ERIP	-	270,000	270,000	-	1,517	260,000	261,517	8,483
TOTAL DEBT SERVICE	58,700	280,200	338,900	-	2,417	269,800	272,217	66,683

<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2019</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE & ENCUMBERANCE</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2019</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<u>CAPITAL PROJECT</u>								
COURT SPECIAL PROJECTS	87,375	75,000	162,375	-	100,000	-	100,000	62,375
TOTAL CAPITAL PROJECT	87,375	75,000	162,375	-	100,000	0.00	100,000.00	62,375
<u>SPECIAL ASSESSMENT</u>								
MAIN AVE DEBT	-	-	-	-	-	-	-	-
MAREDDY ESTATES	-	-	-	-	-	-	-	-
TOTAL SPECIAL ASSESSMENT	-	-	-	-	-	-	-	-
<u>ENTERPRISE FUND</u>								
SANITATION	229,950	2,002,000	2,231,950	1,123,220	874,757	-	1,997,977	233,974
WASTEWATER	488,150	3,346,000	3,834,150	1,665,424	1,806,679	-	3,472,102	362,048
WPC CAPITAL	270,800	2,295,000	2,565,800	-	1,801,000	485,000	2,286,000	279,800
TOTAL ENTERPRISE	988,900	7,643,000	8,631,900	2,788,644	4,482,435	485,000	7,756,079	875,821
<u>INTERNAL SERVICE FUND</u>								
SELF INSURANCE	20,000	2,500,000	2,520,000	2,300,000	200,000	-	2,500,000	20,000
WORKERS COMP	445,000	250,000	695,000	230,000	20,000	-	250,000	445,000
TOTAL INTERNAL SERVICE	465,000	2,750,000	3,215,000	2,530,000	220,000	-	2,750,000	465,000
<u>TRUST & AGENCY FUND</u>								
JEDD 1	50,000	20,000	70,000	-	47,500	-	47,500	22,500
JEDD 2	37,000	20,000	57,000	-	45,250	-	45,250	11,750
FIRE ESCROW	80,000	50,000	130,000	-	100,000	-	100,000	30,000
UNCLAIMED MONIES	25,000	3,000	28,000	-	5,000	-	5,000	23,000
LAW LIBRARY	-	40,000	40,000	-	40,000	-	40,000	-
STREET DEPOSITS	-	-	-	-	-	-	-	-
TOTAL TRUST	192,000	133,000	325,000	-	237,750	-	237,750	87,250

	<u>ESTIMATED COST OF IMPROVEMENT</u>	<u>AMOUNT BUDGETED IN 2018</u>
GENERAL FEES /REIMBURSMENTS	_____	_____
LANDS AND BUILDINGS	_____	_____
SIDEWALK PROGRAM	_____	_____
STORM BASINS	_____	_____
IT EQUIPMENT & SOFTWARE	_____	_____
COURT EQUIPMENT	_____	_____
MISC/OTHER	_____	_____
STREET IMPROVEMENTS	_____	_____
SANITATION EQUIPMENT	_____ -	_____ -
PW EQUIPMENT	_____ -	_____ -
FIRE DEPT EQUIPMENT	_____ -	_____ -
POLICE DEPT EQUIPMENT	_____ -	_____ -
DEBT SERVICE	_____ 650,000	_____ 650,000
TOTAL PERMANENT IMPROVEMENT FUNDS	<u>650,000</u>	<u>650,000</u>

DEBT	Authority Outside 10 Mill Limit	Date of Issue	Maturity Date	Ordinance Number	Interest Rate	Principle Balance 1/1/2019	Principle & Interest Due 2019	Principle Balance 12/31/2019
WITHIN THE 10 MILL LIMIT								
NONE						0	0	-
IN EXCESS OF THE 10 MILL LIMIT								
NONE								
TOTAL IN/OUT						<u>0</u>	<u>0</u>	<u>0</u>
PAID FROM OTHER SOURCES								
BONDS, LOANS & NOTES								
HARBOR HEIGHTS - OPWC	N/A	2000	2028	#1998-124	0.00%	14,674	9,782	4,892
EQ BASIN - MI AVE - OPWC	N/A	2008	2028	#2006-108	0.00%	225,000	25,000	200,000
MORTON DR SIPHON - OPWC	N/A	2008	2030	#2006-108	0.00%	119,378	9,183	110,195
WWTP CHEMICAL FEED BLD	N/A	2012	2032	#2011-124	0.00%	31,147	2,148	28,999
WEST HARBOR SEWER PHASE I	N/A	2014	2036	#2013-116	0.00%	37,239	5,586	31,653
WEST HARBOR SEWER PHASE II	N/A	2016	2036	#2013-147	0.00%	45,757	2,542	43,215
STATE INFRASTRUCTURE BANK	N/A	2015	2030	#2014-103	2.97%	3,495,000	367,943	3,235,000
STATE INFRASTRUCTURE BANK	N/A	2014	2029	#2014-104	3.00%	852,171	88,167	789,100
OWDA #6869-Final Tanks 1	N/A	2015	2046	#2014-177	3.18%	875,186	48,539	854,313
WPCLF #7056 - UV & Electrical	N/A	2015	2036	#2015-12	1.50%	3,446,827	211,011	3,283,998
WPCLF # 7275 - Primary Settling Tanks	N/A	2016	2037	#2015-12	0.69%	2,610,481	150,548	2,477,717
STATE INFRASTRUCTURE BANK	N/A	2015	2025	#2015-144	3.00%	276,107	44,024	241,154
CAPITAL LEASES								
POLICE CRUISERS 2	N/A	2014	2019	#2014-168	2.45%	25,419	25,419	0
VEHICLES 3-6	N/A	2015	2019	#2014-168	2.45%	60,457	46,801	15,138
FIRE TRUCK	N/A	2019	2025	#2017-152	3.34%	492,011	80,216	429,691
TOTAL FROM OTHER SOURCES						<u>12,606,854</u>	<u>1,116,908</u>	<u>11,745,064</u>